IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.41 OF 2002

The Commissioner of Income Tax ..Applicant.

V/s.

M/s. Linkers ..Respondent.

Mr.Ashokan for applicant.

None for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 12TH JUNE, 2006.

P.C. :-

. Heard the learned counsel for the revenue. So far as the first question is concerned, the Tribunal has relied upon the Supreme Court Judgment. So far as the second question is concerned, the Income Tax Rules have been followed. In this view of the matter, no substantial question of law arise warranting adjudication by this Court. Application is, therefore, dismissed in limini with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)